

**AUDITOR'S STATEMENT TO THE EXECUTIVE BOARD AND FOUNDERS
OF THE ČLOVĚK V TÍSNI, O.P.S. (PEOPLE IN NEED)**

Based upon our audit, we issued the Auditor's Report dated 27 June 2013 on the financial statements compiled in Czech in accordance with regulations effective in the Czech Republic. The financial statements for the year ended 31 December 2012 contain the balance sheet, profit and loss account and the notes to the financial statements including the cash flow statement. The Auditor's Report includes the auditor's statement of the following wording:

"We have audited the accompanying financial statements of Company Člověk v tísni, o.p.s. (PEOPLE IN NEED), which comprise the balance sheet as of 31 December 2012, the profit and loss account from the 1 January 2012 to 31 December 2012 and cash flow statement for the year then ended as of 31 December 2012, and notes to financial statements including summary of significant accounting policies and other explanatory notes. Information about Company Člověk v tísni, o.p.s. is presented in Note 1.1. to these financial statements.

Responsibility of the Statutory Body of the accounting entity for the financial statements

The statutory body of Company Člověk v tísni, o.p.s. is responsible for the preparation of financial statements that give a true and fair view in accordance with Czech accounting regulations and for such internal control as statutory body determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Hereafter the statutory body is responsible for the selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Act on Auditors and International Standards on Auditing and the related application guidelines issued by the Chamber of Auditors of the Czech Republic. Those laws and regulations require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Company Člověk v tísni, o.p.s. as of 31 December 2012, and of its financial performance and its cash flows for the year then ended as of 31 December 2012 in accordance with Czech accounting regulations."

In Prague on 30 June 2013

Auditing firm: AUDIT SERVIS, spol. s r.o.
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Auditor: Ing. Květoslava Vyleťalová
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